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8 **IN THE UNITED STATES DISTRICT COURT**  
9 **FOR THE DISTRICT OF NEVADA**

10 UNITED STATES OF AMERICA,

11 Plaintiff,

12 v.

13 MICHEL MORENO and  
14 AWESOME TAX LLC,

15 Defendants.  
16

Case No. 2:24-cv-00538-APG-NJK

**ORDER**

17 Before the Court is Plaintiff United States of America's motion for default judgment and  
18 permanent injunction against Defendant Awesome Tax LLC pursuant to Federal Rule of Civil  
19 Procedure 55(b)(2). Defendant Awesome Tax LLC has not pled or otherwise defended against  
20 Plaintiff United States of America's Complaint within 21 days of service, as required by Rule  
21 12(a)(1)(A)(i). The Clerk of Court noted Defendant Awesome Tax LLC's default on November  
22 15, 2024. ECF No. 15.

23 Having reviewed Plaintiff United States of America's motion for default judgment and  
24 permanent injunction and its accompanying memorandum, the Court finds that the *Eitel* factors  
25 weigh in favor of granting default judgment here and ordering the requested relief. The Court  
26 therefore **ORDERS, JUDGES, and DECREES** that:  
27

1 A. Defendant Awesome Tax LLC, and anyone acting in concert or participation with  
2 it, shall be permanently enjoined from, directly or indirectly:

3 1. Acting as a federal tax return preparer, or preparing, directing the  
4 preparation of, or assisting in the preparation of federal tax returns, amended tax returns,  
5 or other related documents and forms for any other person or entity;

6 2. Aiding or assisting in preparing federal tax returns, amended tax returns,  
7 or other related documents and forms that Defendant Awesome Tax LLC knows or  
8 reasonably should know will result in the understatement of any tax liability or the  
9 overstatement of a federal tax refund;

10 3. Owning, managing, controlling, working with, profiting from, or  
11 volunteering for any business or entity engaged in tax return preparation;

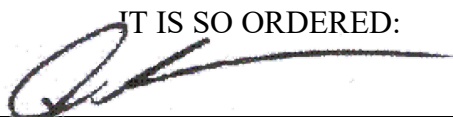
12 4. Using an Electronic Filing Identification Number (EFIN), Employer  
13 Identification Number (EIN), Preparer Tax Identification Number (PTIN), Social  
14 Security Number (SSN), Taxpayer Identification Number (TIN), or any other federally  
15 issued identification number that belongs to another person in order to file or remit  
16 federal tax returns for other persons or entities;

17 5. Using, maintaining, renewing, obtaining, transferring, selling, or assigning  
18 any PTIN(s) or EFIN(s);

19 6. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694,  
20 6695, 6701, or any other penalty provision in the Internal Revenue Code; and

21 7. Engaging in conduct that substantially interferes with the proper  
22 administration and enforcement of the Internal Revenue laws and from promoting any  
23 false tax scheme.

24 IT IS SO ORDERED:

25   
26 \_\_\_\_\_  
CHIEF UNITED STATES DISTRICT JUDGE

27 DATED: December 9, 2024